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**From:** [REDACTED]

**Sent:** Friday, May 02, 2014 4:58:31 PM

**To:** [REDACTED]

**Cc:** [REDACTED]

**Bcc:**

**Subject:** RE: Request for Review of Advice Memo: Designation of representative for former S Corporation --

Hi

We have reviewed the attached memorandum and disagree with the conclusion. When a corporation is audited, the Form 2848 must be signed by an officer of the corporation who has the authority under state law to legally bind the corporation. See 26 CFR § 601.503(c)(3). Even for periods during which an S election is in effect, when the corporation is audited, the corporation is the taxpayer. Neither the former shareholders nor the former officers of the corporation have the authority to bind the corporation. The former shareholders cannot, therefore, sign the Form 2848 on behalf of the corporation. The Form 2848 that was signed by the corporation's vice president, taxes, is sufficient for all of the corporation's prior tax years, regardless of whether he had a role in the corporation during the prior years in which it was an S corporation, as long as he now has authority under state law to bind the corporation.

If you have any questions or concerns, please don't hesitate to contact me.

Thanks,